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CAPITAL

COST

ALLOWANCE

tables for quick calculations



AGDEX 837-18 Farm Business Management Branch

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PREFACE

Farm Management Specialists, Economists, and Accountants often have to calculate Capital Cost Allowance (CCA) for farm assets. Calculating CCA for farm assets that are a few years old can often be monotonous and time consuming; the reason being that a person has to do the calculations for those assets year by year until the outstanding CCA balance for the desired year is achieved.

CAPITAL COST ALLOWANCE

To help professionals and others simplify CCA calculations when doing farm management analysis, tables were prepared. By using the tables in this publication, a person can decrease the time normally spent on CCA calculations for a desirable asset.

In order to fully understand the use of the tables in this publication, we suggest the descriptive pages and especially the explanations (pg. 7) be read.

**Prepared by Gerd Andres
Farm Planning Section**

This publication was prepared by Gerd Andres, Farm Management Economist, Farm Planning Section, Alberta Agriculture's Farm Business Management Branch.


Tables For Quick Calculations

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Alberta
AGRICULTURE

January, 1984

Farm Business Management Branch



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PREFACE

Farm Management Specialists, Economists, and Accountants often have to calculate Capital Cost Allowance (CCA) for farm assets. Calculating CCA for farm assets that are a few years old can often be monotonous and time consuming; the reason being that a person has to do the calculations for these assets year by year until the outstanding CCA balance for the desired year is achieved.

To help professionals and others minimize CCA calculations when doing farm management analysis, tables were produced. By using the tables in this publication, a person can decrease the time normally spent on CCA calculations for a depreciable asset.

In order to fully understand the use of the tables in this publication, we suggest the descriptive pages and especially the assumptions (pg. 2) be read.

This publication was prepared in January, 1984 by Gerd Andres, Farm Management Economist, Farm Planning Section, of Alberta Agriculture's Farm Business Management Branch.

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TABLE OF CONTENTS

INTRODUCTION	1
UNDERSTANDING THE TABLES	1
ASSUMPTIONS	2
HOW TO USE THE TABLES	2
- EXAMPLE I	2
- EXAMPLE II	4
- EXAMPLES III	4

TABLES FOR CAPITAL COST ALLOWANCE RATES

8% - CLASS 17	6
10% - CLASS 6	9
20% - CLASS 8	12
25% - CLASS 9	15
30% - CLASS 10	18
50% - CLASS 27 & 34	21

ITEMS UNDER CLASSES FOR CAPITAL COST ALLOWANCE	24
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TABLE OF CONTENTS

INTRODUCTION 1
UNDERSTANDING THE TABLES 1
ASSUMPTIONS 2
HOW TO USE THE TABLES 2
- EXAMPLE I 2
- EXAMPLE II 4
- EXAMPLE III 4

TABLES FOR CAPITAL COST ALLOWANCE RATES

87 - CLASS IV 6
107 - CLASS 5 7
108 - CLASS 6 12
127 - CLASS 9 12
109 - CLASS 10 18
207 - CLASS 21 & 24 21

ITEMS UNDER CLASSES FOR CAPITAL COST ALLOWANCE 25

INTRODUCTION

Calculating Capital Cost Allowance (CCA) for buildings and equipment is often a tedious chore, especially for those assets that are more than a few years old. To help minimize CCA calculation, tables were produced for the major tax classes in agriculture. The classes for various agricultural equipment and buildings are printed at the end of this publication.

UNDERSTANDING THE TABLES

Normally, to calculate CCA for an item, the longhand method is used. First ITC (Investment Tax Credit) is subtracted from the original purchase price. Then, CCA is calculated for each year by multiplying the CCA rate by the outstanding CCA balance. The CCA balance at the end of each year is then carried forward to be used in determining the book value for a particular year.

To shorten the procedure on calculating CCA amounts, outstanding CCA balance and the bookvalue of an asset, the tables on pages 6 to 23 can be used. The tables on each page are divided into two categories: 1) CCA rates before November 12, 1981, and 2) CCA rates after November 12, 1981. The reason for the two categories is that after the November 12, 1981 budget, the CCA rate for new and used equipment is one half of the original rate in the first year. For example, if a new combine is purchased before November 12, 1981, the CCA rate in the first year and all following years is 30 per cent. If that combine was purchased after November 12, 1981, the CCA rate for that combine in the first year is 15 per cent and the following years it is 30 per cent.

The column on the left of each page represents the length of ownership in years of an asset. This column applies to both categories.

Under each category there are three items for which calculations are made:

- 1) Annual CCA, 2) Accumulated CCA, and 3) Book Value.

Annual CCA

This column represents the percentage of CCA that can be taken from the original purchase price of an asset in a particular year. ITC (7% & 10%) has

been subtracted from the original purchase price where ITC is stated in the tables at the top of the page.

Accumulated CCA

This column represents the total percentage amount of CCA that has been taken for an asset over the years of the asset. ITC (7% & 10%) has been subtracted from the original purchase price where ITC is stated in the tables at the top of the page.

Book Value

This column represents the percentage amount of the undepreciable balance of the asset in a particular year. ITC (7% & 10%) has been subtracted from the original purchase price where ITC is stated in the tables at the top of the page.

ASSUMPTIONS

- 1) The maximum percentage of CCA is taken each year in the publication.
- 2) The maximum percentage of ITC is taken in the first year.
- 3) The tables in the publication are for single items only and cannot be used to calculate CCA for a whole class.
- 4) The tables are for declining balance (Part XI) assets and not straight line depreciation (Part XVII) assets.

HOW TO USE THE TABLES

Example I

The following example will illustrate how to use the tables and calculate CCA the long way.

A Self Propelled Combine is purchased in 1978 for \$46,000

Age: 5 years

ITC: 7 % (\$3220)

CCA: 30%

What is the dollar amount of CCA in the fifth year? How much CCA (dollar amounts) has been taken during the five years? And, what is the book value at the end of the fifth year?

Long Hand Method

<u>Year</u>	<u>CCA</u>	<u>Book Value</u>
1st (Purchase Price-ITC) x 30%		Purchase-ITC-Depreciation Yr 1
(\$46,000-\$3,220) x 30% =	\$12,834.00	\$46,000-\$3,440-\$12,834 = \$29,946.00
2nd Undepreciated Balance x 30%		Book Value Yr 1-Depreciation Yr 2
\$29,946 x 30% =	\$ 8,983.80	\$29,946.00-\$ 8,983.80 = \$20,962.20
3rd \$20,962.20 x 30% =	\$ 6,288.66	\$20,962.20-\$ 6,288.66 = \$14,673.54
4th \$14,673.54 x 30% =	\$ 4,402.06	\$14,673.54-\$ 4,402.06 = \$10,271.48
5th \$10,271.48 x 30% =	\$ 3,081.44	\$10,271.48-\$ 3,081.44 = \$ 7,190.04
	<hr/>	
ACCUMULATED CCA OVER FIVE YEARS	\$35,589.96	
BOOK VALUE AFTER THE FIFTH YEAR	7,190.04	
CCA IN THE FIFTH YEAR	3,081.44	

Using The Table Method

- Step 1 Find the appropriate table (the right CCA and ITC). In the previous example this is on page 19.
- Step 2 Select the appropriate category - OLD RATE BEFORE NOVEMBER 12, 1981 OR NEW RATE AFTER NOVEMBER 21, 1981. In the example the proper category is the old rate before November 12, 1981.
- Step 3 Select the appropriate year and find the decimal figure in the appropriate column (annual CCA, accumulated CCA or book value).
- Step 4 Multiply the original equipment price by the appropriate decimal figure.

In the example this is:

Annual CCA =	\$46,000 x .0670 = \$ 3,082
Accumulated CCA =	\$46,000 x .7737 = \$35,590.20
Bookvalue =	\$46,000 x .1563 = \$ 7,189.80

The reason the above is a few cents out with the longhand method is the rounding of the decimal numbers.

Example II

A new tractor is purchased in December, 1981 for \$86,000. A farmer wants to keep it for 10 years. What is the book value of the tractor after 10 years. ITC is 10 per cent.

- Step 1 Find the appropriate table. In this example, the table is on page 20.
- Step 2 Select the appropriate category - OLD RATE BEFORE NOVEMBER 12, 1981 OR NEW RATE AFTER NOVEMBER 12, 1981. In this example, the proper category is the new rate after November 12, 1981.
- Step 3 Select the appropriate year and find the decimal figure in the appropriate column.
- Step 4 Multiply the original price by the appropriate decimal figure. In the example this is:

Book Value	= \$86,000 x .0309 = \$ 2,657.40
Accumulated CCA	= \$86,000 x .8692 = \$74,751.20
CCA in the tenth year	= \$86,000 x .0132 = \$ 1,135.20

Example III

A new combine is purchased in June, 1982 for \$100,000. A farmer will keep it for five years and then trade it in. The expected trade-in value is \$40,000. ITC is 7 per cent. Is there recapture on the combine and if there is, what is the amount?

- Step 1 Find the appropriate table. In this example, the table is on page 19.
- Step 2 Select the appropriate category - OLD RATE BEFORE NOVEMBER 12, 1981 OR NEW RATE AFTER NOVEMBER 12, 1981. In this example, the proper category is the new rate after November 12, 1981.

Step 3 Select the appropriate year and find the decimal figure in the appropriate column (book value).

Step 4 Multiply the original price by the appropriate decimal figure (book value). In the example this is:

$$\text{Book value} = \$100,000 \times .1563 = \$15,630$$

Step 5 Since the trade-in value is \$40,000 and the book value is less than the trade-in value, recapture applies to the combine. If trade-in value is less than book value, recapture does not apply.

Step 6 Since recapture applies above, subtract trade-in value from book value to determine the amount. In the example this is:

$$\text{Recapture} = \$40,000 - \$15,630 = \$24,370$$

C.C.A. 8 %
I.T.C. 0 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.04	.04	.96	.08	.08	.92
2	.0768	.1168	.8832	.0736	.1536	.8464
3	.0707	.1875	.8125	.0677	.2214	.7787
4	.0650	.2525	.7475	.0623	.2837	.7164
5	.0598	.3123	.6877	.0573	.3410	.6591
6	.0550	.3673	.6327	.0527	.3937	.6064
7	.0506	.4179	.5821	.0485	.4422	.5578
8	.0466	.4645	.5355	.0446	.4868	.5132
9	.0428	.5074	.4927	.0411	.5279	.4722
10	.0394	.5468	.4533	.0378	.5657	.4344
11	.0363	.5830	.4170	.0348	.6004	.3996
12	.0334	.6164	.3837	.0320	.6324	.3677
13	.0307	.6471	.3530	.0294	.6618	.3383
14	.0282	.6753	.3247	.0271	.6889	.3112
15	.0260	.7013	.2987	.0249	.7138	.2863
16	.0239	.7252	.2748	.0229	.7367	.2634
17	.0220	.7472	.2529	.0211	.7577	.2423
18	.0202	.7674	.2326	.0194	.7771	.2229
19	.0186	.7860	.2140	.0178	.7949	.2051
20	.0171	.8032	.1969	.0164	.8114	.1887
21	.0158	.8189	.1811	.0151	.8265	.1736
22	.0145	.8334	.1667	.0139	.8403	.1597
23	.0133	.8467	.1533	.0128	.8531	.1469
24	.0123	.8590	.1411	.0118	.8649	.1352
25	.0113	.8703	.1298	.0108	.8757	.1244
26	.0104	.8807	.1194	.0099	.8856	.1144
27	.0096	.8902	.1098	.0092	.8948	.1053
28	.0088	.8990	.1011	.0084	.9032	.0968
29	.0081	.9071	.0930	.0077	.9110	.0891
30	.0074	.9145	.0855	.0071	.9181	.0820
31	.0068	.9214	.0787	.0066	.9246	.0754
32	.0063	.9277	.0724	.0060	.9307	.0694
33	.0058	.9334	.0666	.0056	.9362	.0638
34	.0053	.9388	.0613	.0051	.9413	.0587
35	.0049	.9437	.0564	.0047	.9460	.0540
36	.0045	.9482	.0519	.0043	.9503	.0497
37	.0041	.9523	.0477	.0040	.9543	.0457
38	.0038	.9562	.0439	.0037	.9580	.0421
39	.0035	.9597	.0404	.0034	.9613	.0387
40	.0032	.9629	.0372	.0031	.9644	.0356

C.C.A. 8 %
I.T.C. 7 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.0372	.0372	.8928	.0744	.0744	.8556
2	.0714	.1087	.8214	.0684	.1429	.7872
3	.0657	.1744	.7557	.0630	.2059	.7242
4	.0605	.2348	.6952	.0579	.2638	.6662
5	.0556	.2905	.6396	.0533	.3171	.6129
6	.0512	.3416	.5884	.0490	.3661	.5639
7	.0471	.3887	.5414	.0451	.4113	.5188
8	.0433	.4320	.4980	.0415	.4528	.4773
9	.0398	.4718	.4582	.0382	.4909	.4391
10	.0367	.5085	.4215	.0351	.5261	.4040
11	.0337	.5422	.3878	.0323	.5584	.3717
12	.0310	.5733	.3568	.0297	.5881	.3419
13	.0285	.6018	.3283	.0274	.6155	.3146
14	.0263	.6281	.3020	.0252	.6406	.2894
15	.0242	.6522	.2778	.0232	.6638	.2663
16	.0222	.6744	.2556	.0213	.6851	.2450
17	.0204	.6949	.2352	.0196	.7047	.2254
18	.0188	.7137	.2163	.0180	.7227	.2073
19	.0173	.7310	.1990	.0166	.7393	.1907
20	.0159	.7469	.1831	.0153	.7546	.1755
21	.0146	.7616	.1685	.0140	.7686	.1614
22	.0135	.7751	.1550	.0129	.7815	.1485
23	.0124	.7875	.1426	.0119	.7934	.1366
24	.0114	.7989	.1312	.0109	.8043	.1257
25	.0105	.8094	.1207	.0101	.8144	.1157
26	.0097	.8190	.1110	.0093	.8236	.1064
27	.0089	.8279	.1021	.0085	.8322	.0979
28	.0082	.8361	.0940	.0078	.8400	.0901
29	.0075	.8436	.0865	.0072	.8472	.0829
30	.0069	.8505	.0795	.0066	.8538	.0762
31	.0064	.8569	.0732	.0061	.8599	.0701
32	.0059	.8627	.0673	.0056	.8655	.0645
33	.0054	.8681	.0619	.0052	.8707	.0594
34	.0050	.8731	.0570	.0047	.8754	.0546
35	.0046	.8776	.0524	.0044	.8798	.0502
36	.0042	.8818	.0482	.0040	.8838	.0462
37	.0039	.8857	.0444	.0037	.8875	.0425
38	.0035	.8892	.0408	.0034	.8909	.0391
39	.0033	.8925	.0376	.0031	.8941	.0360
40	.0030	.8955	.0346	.0029	.8969	.0331

C.C.A. 8 %
I.T.C. 10 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.036	.036	.864	.072	.072	.828
2	.0691	.1052	.7949	.0662	.1383	.7618
3	.0636	.1688	.7313	.0609	.1992	.7008
4	.0585	.2273	.6728	.0561	.2553	.6448
5	.0538	.2811	.6190	.0516	.3069	.5932
6	.0495	.3306	.5694	.0475	.3543	.5457
7	.0456	.3762	.5239	.0437	.3980	.5021
8	.0419	.4181	.4820	.0402	.4382	.4619
9	.0386	.4566	.4434	.0370	.4751	.4249
10	.0355	.4921	.4079	.0340	.5091	.3909
11	.0326	.5247	.3753	.0313	.5404	.3597
12	.0300	.5548	.3453	.0288	.5691	.3309
13	.0276	.5824	.3177	.0265	.5956	.3044
14	.0254	.6078	.2923	.0244	.6200	.2801
15	.0234	.6312	.2689	.0224	.6424	.2577
16	.0215	.6527	.2474	.0206	.6630	.2371
17	.0198	.6725	.2276	.0190	.6820	.2181
18	.0182	.6907	.2094	.0174	.6994	.2006
19	.0167	.7074	.1926	.0161	.7155	.1846
20	.0154	.7228	.1772	.0148	.7302	.1698
21	.0142	.7370	.1630	.0136	.7438	.1562
22	.0130	.7501	.1500	.0125	.7563	.1437
23	.0120	.7621	.1380	.0115	.7678	.1322
24	.0110	.7731	.1270	.0106	.7784	.1217
25	.0102	.7833	.1168	.0097	.7881	.1119
26	.0093	.7926	.1075	.0090	.7971	.1030
27	.0086	.8012	.0989	.0082	.8053	.0947
28	.0079	.8091	.0909	.0076	.8129	.0872
29	.0073	.8164	.0837	.0070	.8199	.0802
30	.0067	.8231	.0770	.0064	.8263	.0738
31	.0062	.8292	.0708	.0059	.8322	.0679
32	.0057	.8349	.0652	.0054	.8376	.0624
33	.0052	.8401	.0599	.0050	.8426	.0574
34	.0048	.8449	.0551	.0046	.8472	.0528
35	.0044	.8493	.0507	.0042	.8514	.0486
36	.0041	.8534	.0467	.0039	.8553	.0447
37	.0037	.8571	.0429	.0036	.8589	.0412
38	.0034	.8605	.0395	.0033	.8622	.0379
39	.0032	.8637	.0363	.0030	.8652	.0348
40	.0029	.8666	.0334	.0028	.8680	.0320

C.C.A. 10 %
I.T.C. 0 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.05	.05	.95	.1	.1	.9
2	.095	.1450	.855	.09	.1900	.81
3	.0855	.2305	.7695	.081	.2710	.729
4	.0770	.3075	.6926	.0729	.3439	.6561
5	.0693	.3768	.6233	.0656	.4096	.5905
6	.0623	.4391	.5610	.0590	.4686	.5314
7	.0561	.4952	.5049	.0531	.5218	.4783
8	.0505	.5457	.4544	.0478	.5696	.4305
9	.0454	.5911	.4089	.0430	.6126	.3874
10	.0409	.6320	.3680	.0387	.6514	.3487
11	.0368	.6688	.3312	.0349	.6862	.3138
12	.0331	.7019	.2981	.0314	.7176	.2824
13	.0298	.7317	.2683	.0282	.7459	.2542
14	.0268	.7586	.2415	.0254	.7713	.2288
15	.0241	.7827	.2173	.0229	.7942	.2059
16	.0217	.8045	.1956	.0206	.8147	.1853
17	.0196	.8240	.1760	.0185	.8333	.1668
18	.0176	.8416	.1584	.0167	.8500	.1501
19	.0158	.8575	.1426	.0150	.8650	.1351
20	.0143	.8717	.1283	.0135	.8785	.1216
21	.0128	.8846	.1155	.0122	.8906	.1094
22	.0115	.8961	.1039	.0109	.9016	.0985
23	.0104	.9065	.0936	.0098	.9114	.0886
24	.0094	.9159	.0842	.0089	.9203	.0798
25	.0084	.9243	.0758	.0080	.9283	.0718
26	.0076	.9318	.0682	.0072	.9354	.0646
27	.0068	.9387	.0614	.0065	.9419	.0581
28	.0061	.9448	.0552	.0058	.9477	.0523
29	.0055	.9503	.0497	.0052	.9529	.0471
30	.0050	.9553	.0447	.0047	.9577	.0424
31	.0045	.9598	.0403	.0042	.9619	.0382
32	.0040	.9638	.0362	.0038	.9657	.0343
33	.0036	.9674	.0326	.0034	.9691	.0309
34	.0033	.9707	.0294	.0031	.9722	.0278
35	.0029	.9736	.0264	.0028	.9750	.0250
36	.0026	.9763	.0238	.0025	.9775	.0225
37	.0024	.9786	.0214	.0023	.9798	.0203
38	.0021	.9808	.0193	.0020	.9818	.0182
39	.0019	.9827	.0173	.0018	.9836	.0164
40	.0017	.9844	.0156	.0016	.9853	.0148

C.C.A. 10 %
I.T.C. 7 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.0465	.0465	.8835	.093	.093	.837
2	.0884	.1349	.7952	.0837	.1767	.7533
3	.0795	.2144	.7156	.0753	.2521	.6780
4	.0716	.2860	.6441	.0678	.3199	.6102
5	.0644	.3504	.5797	.0610	.3809	.5492
6	.0580	.4084	.5217	.0549	.4358	.4942
7	.0522	.4605	.4695	.0494	.4852	.4448
8	.0470	.5075	.4226	.0445	.5297	.4003
9	.0423	.5497	.3803	.0400	.5697	.3603
10	.0380	.5878	.3423	.0360	.6058	.3243
11	.0342	.6220	.3081	.0324	.6382	.2918
12	.0308	.6528	.2773	.0292	.6674	.2627
13	.0277	.6805	.2495	.0263	.6937	.2364
14	.0250	.7055	.2246	.0236	.7173	.2128
15	.0225	.7279	.2021	.0213	.7386	.1915
16	.0202	.7481	.1819	.0191	.7577	.1723
17	.0182	.7663	.1637	.0172	.7750	.1551
18	.0164	.7827	.1473	.0155	.7905	.1396
19	.0147	.7974	.1326	.0140	.8044	.1256
20	.0133	.8107	.1193	.0126	.8170	.1131
21	.0119	.8226	.1074	.0113	.8283	.1018
22	.0107	.8334	.0967	.0102	.8385	.0916
23	.0097	.8430	.0870	.0092	.8476	.0824
24	.0087	.8517	.0783	.0082	.8559	.0742
25	.0078	.8596	.0705	.0074	.8633	.0668
26	.0070	.8666	.0634	.0067	.8700	.0601
27	.0063	.8730	.0571	.0060	.8760	.0541
28	.0057	.8787	.0514	.0054	.8814	.0487
29	.0051	.8838	.0462	.0049	.8862	.0438
30	.0046	.8884	.0416	.0044	.8906	.0394
31	.0042	.8926	.0375	.0039	.8946	.0355
32	.0037	.8963	.0337	.0035	.8981	.0319
33	.0034	.8997	.0303	.0032	.9013	.0287
34	.0030	.9027	.0273	.0029	.9042	.0259
35	.0027	.9055	.0246	.0026	.9068	.0233
36	.0025	.9079	.0221	.0023	.9091	.0210
37	.0022	.9101	.0199	.0021	.9112	.0189
38	.0020	.9121	.0179	.0019	.9131	.0170
39	.0018	.9139	.0161	.0017	.9148	.0153
40	.0016	.9155	.0145	.0015	.9163	.0137

C.C.A. 10 %
I.T.C. 10 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.045	.045	.855	.09	.09	.81
2	.0855	.1305	.7695	.081	.1710	.729
3	.0770	.2075	.6926	.0729	.2439	.6561
4	.0693	.2768	.6233	.0656	.3096	.5905
5	.0623	.3391	.5610	.0590	.3686	.5314
6	.0561	.3952	.5049	.0531	.4218	.4783
7	.0505	.4457	.4544	.0478	.4696	.4305
8	.0454	.4911	.4089	.0430	.5126	.3874
9	.0409	.5320	.3680	.0387	.5514	.3487
10	.0368	.5688	.3312	.0349	.5862	.3138
11	.0331	.6019	.2981	.0314	.6176	.2824
12	.0298	.6317	.2683	.0282	.6459	.2542
13	.0268	.6586	.2415	.0254	.6713	.2288
14	.0241	.6827	.2173	.0229	.6942	.2059
15	.0217	.7045	.1956	.0206	.7147	.1853
16	.0196	.7240	.1760	.0185	.7333	.1668
17	.0176	.7416	.1584	.0167	.7500	.1501
18	.0158	.7575	.1426	.0150	.7650	.1351
19	.0143	.7717	.1283	.0135	.7785	.1216
20	.0128	.7846	.1155	.0122	.7906	.1094
21	.0115	.7961	.1039	.0109	.8016	.0985
22	.0104	.8065	.0936	.0098	.8114	.0886
23	.0094	.8159	.0842	.0089	.8203	.0798
24	.0084	.8243	.0758	.0080	.8283	.0718
25	.0076	.8318	.0682	.0072	.8354	.0646
26	.0068	.8387	.0614	.0065	.8419	.0581
27	.0061	.8448	.0552	.0058	.8477	.0523
28	.0055	.8503	.0497	.0052	.8529	.0471
29	.0050	.8553	.0447	.0047	.8577	.0424
30	.0045	.8598	.0403	.0042	.8619	.0382
31	.0040	.8638	.0362	.0038	.8657	.0343
32	.0036	.8674	.0326	.0034	.8691	.0309
33	.0033	.8707	.0294	.0031	.8722	.0278
34	.0029	.8736	.0264	.0028	.8750	.0250
35	.0026	.8763	.0238	.0025	.8775	.0225
36	.0024	.8786	.0214	.0023	.8798	.0203
37	.0021	.8808	.0193	.0020	.8818	.0182
38	.0019	.8827	.0173	.0018	.8836	.0164
39	.0017	.8844	.0156	.0016	.8853	.0148
40	.0016	.8860	.0140	.0015	.8867	.0133

C.C.A. 20 %
I.T.C. 0 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.1	.1	.9	.2	.2	.8
2	.18	.2800	.72	.16	.3600	.64
3	.144	.4240	.576	.128	.4880	.512
4	.1152	.5392	.4608	.1024	.5904	.4096
5	.0922	.6314	.3686	.0819	.6724	.3277
6	.0737	.7051	.2949	.0655	.7379	.2621
7	.0590	.7641	.2359	.0524	.7903	.2097
8	.0472	.8113	.1887	.0419	.8323	.1678
9	.0377	.8491	.1510	.0336	.8658	.1342
10	.0302	.8793	.1208	.0268	.8927	.1074
11	.0242	.9034	.0966	.0215	.9141	.0859
12	.0193	.9227	.0773	.0172	.9313	.0687
13	.0155	.9382	.0618	.0137	.9451	.0550
14	.0124	.9506	.0495	.0110	.9561	.0440
15	.0099	.9605	.0396	.0088	.9649	.0352
16	.0079	.9684	.0317	.0070	.9719	.0281
17	.0063	.9747	.0253	.0056	.9775	.0225
18	.0051	.9798	.0203	.0045	.9820	.0180
19	.0041	.9838	.0162	.0036	.9856	.0144
20	.0032	.9871	.0130	.0029	.9885	.0115
21	.0026	.9897	.0104	.0023	.9908	.0092
22	.0021	.9917	.0083	.0018	.9927	.0074
23	.0017	.9934	.0066	.0015	.9941	.0059
24	.0013	.9947	.0053	.0012	.9953	.0047
25	.0011	.9958	.0043	.0009	.9963	.0038
26	.0009	.9966	.0034	.0008	.9970	.0030
27	.0007	.9973	.0027	.0006	.9976	.0024
28	.0005	.9979	.0022	.0005	.9981	.0019
29	.0004	.9983	.0017	.0004	.9985	.0015
30	.0003	.9987	.0014	.0003	.9988	.0012
31	.0003	.9989	.0011	.0002	.9991	.0010
32	.0002	.9992	.0009	.0002	.9993	.0008
33	.0002	.9993	.0007	.0002	.9994	.0006
34	.0001	.9995	.0006	.0001	.9995	.0005
35	.0001	.9996	.0005	.0001	.9996	.0004
36	.0001	.9997	.0004	.0001	.9997	.0003
37	.0001	.9998	.0003	.0001	.9998	.0002
38	.0001	.9999	.0002	.0001	.9999	.0001
39	0	1	0	0	1	0

C.C.A. 20 %
I.T.C. 7 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.093	.093	.837	.186	.186	.744
2	.1674	.2604	.6696	.1488	.3348	.5952
3	.1339	.3944	.5357	.1190	.4539	.4762
4	.1071	.5015	.4285	.0952	.5491	.3809
5	.0857	.5872	.3428	.0762	.6253	.3047
6	.0686	.6558	.2743	.0609	.6863	.2438
7	.0549	.7106	.2194	.0488	.7350	.1950
8	.0439	.7545	.1755	.0390	.7740	.1560
9	.0351	.7896	.1404	.0312	.8052	.1248
10	.0281	.8177	.1123	.0250	.8302	.0999
11	.0225	.8402	.0899	.0200	.8502	.0799
12	.0180	.8582	.0719	.0160	.8661	.0639
13	.0144	.8725	.0575	.0128	.8789	.0511
14	.0115	.8840	.0460	.0102	.8891	.0409
15	.0092	.8932	.0368	.0082	.8973	.0327
16	.0074	.9006	.0294	.0065	.9039	.0262
17	.0059	.9065	.0236	.0052	.9091	.0209
18	.0047	.9112	.0188	.0042	.9133	.0168
19	.0038	.9150	.0151	.0034	.9166	.0134
20	.0030	.9180	.0121	.0027	.9193	.0107
21	.0024	.9204	.0096	.0021	.9215	.0086
22	.0019	.9223	.0077	.0017	.9232	.0069
23	.0015	.9239	.0062	.0014	.9246	.0055
24	.0012	.9251	.0049	.0011	.9257	.0044
25	.0010	.9261	.0040	.0009	.9265	.0035
26	.0008	.9269	.0032	.0007	.9272	.0028
27	.0006	.9275	.0025	.0006	.9278	.0022
28	.0005	.9280	.0020	.0004	.9283	.0018
29	.0004	.9284	.0016	.0004	.9286	.0014
30	.0003	.9288	.0013	.0003	.9289	.0012
31	.0003	.9290	.0010	.0002	.9291	.0009
32	.0002	.9292	.0008	.0002	.9293	.0007
33	.0002	.9294	.0007	.0001	.9295	.0006
34	.0001	.9295	.0005	.0001	.9296	.0005
35	.0001	.9296	.0004	.0001	.9297	.0004
36	.0001	.9297	.0003	.0001	.9298	.0002
37	.0001	.9298	.0002	.0001	.9299	.0001
38	.0001	.9299	.0001	.0001	.93	0
39	.0001	.93	0			

C.C.A. 20 %
I.T.C. 10 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.09	.09	.81	.18	.18	.72
2	.162	.2520	.648	.144	.3240	.576
3	.1296	.3816	.5184	.1152	.4392	.4608
4	.1037	.4853	.4147	.0922	.5314	.3686
5	.0829	.5683	.3318	.0737	.6051	.2949
6	.0664	.6346	.2654	.0590	.6641	.2359
7	.0531	.6877	.2123	.0472	.7113	.1887
8	.0425	.7302	.1699	.0377	.7491	.1510
9	.0340	.7642	.1359	.0302	.7793	.1208
10	.0272	.7913	.1087	.0242	.8034	.0966
11	.0217	.8131	.0870	.0193	.8227	.0773
12	.0174	.8305	.0696	.0155	.8382	.0618
13	.0139	.8444	.0557	.0124	.8506	.0495
14	.0111	.8555	.0445	.0099	.8605	.0396
15	.0089	.8644	.0356	.0079	.8684	.0317
16	.0071	.8715	.0285	.0063	.8747	.0253
17	.0057	.8772	.0228	.0051	.8798	.0203
18	.0046	.8818	.0182	.0041	.8838	.0162
19	.0036	.8855	.0146	.0032	.8871	.0130
20	.0029	.8884	.0117	.0026	.8897	.0104
21	.0023	.8907	.0093	.0021	.8917	.0083
22	.0019	.8926	.0075	.0017	.8934	.0066
23	.0015	.8941	.0060	.0013	.8947	.0053
24	.0012	.8953	.0048	.0011	.8958	.0043
25	.0010	.8962	.0038	.0009	.8966	.0034
26	.0008	.8970	.0031	.0007	.8973	.0027
27	.0006	.8976	.0024	.0005	.8979	.0022
28	.0005	.8981	.0020	.0004	.8983	.0017
29	.0004	.8985	.0016	.0003	.8987	.0014
30	.0003	.8988	.0013	.0003	.8989	.0011
31	.0003	.8990	.0010	.0002	.8992	.0009
32	.0002	.8992	.0008	.0002	.8993	.0007
33	.0002	.8994	.0006	.0001	.8995	.0006
34	.0001	.8995	.0005	.0001	.8996	.0005
35	.0001	.8996	.0004	.0001	.8997	.0004
36	.0001	.8997	.0003	.0001	.8998	.0002
37	.0001	.8998	.0002	.0001	.8999	.0001
38	.0001	.8999	.0001	.0001	.9	0
39	.0001	.9	0			

C.C.A. 25 %
I.T.C. 0 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.125	.125	.875	.25	.25	.75
2	.2188	.3438	.6563	.1875	.4375	.5625
3	.1641	.5079	.4922	.1406	.5782	.4219
4	.1230	.6309	.3691	.1055	.6836	.3164
5	.0923	.7232	.2769	.0791	.7627	.2373
6	.0692	.7924	.2076	.0593	.8221	.1780
7	.0519	.8443	.1557	.0445	.8666	.1335
8	.0389	.8833	.1168	.0334	.8999	.1001
9	.0292	.9125	.0876	.0250	.9250	.0751
10	.0219	.9343	.0657	.0188	.9437	.0563
11	.0164	.9508	.0493	.0141	.9578	.0422
12	.0123	.9631	.0370	.0106	.9684	.0317
13	.0092	.9723	.0277	.0079	.9763	.0238
14	.0069	.9793	.0208	.0059	.9822	.0178
15	.0052	.9845	.0156	.0045	.9867	.0134
16	.0039	.9884	.0117	.0033	.9900	.0100
17	.0029	.9913	.0088	.0025	.9925	.0075
18	.0022	.9935	.0066	.0019	.9944	.0056
19	.0016	.9951	.0049	.0014	.9958	.0042
20	.0012	.9963	.0037	.0011	.9969	.0032
21	.0009	.9973	.0028	.0008	.9977	.0024
22	.0007	.9980	.0021	.0006	.9983	.0018
23	.0005	.9985	.0016	.0004	.9987	.0013
24	.0004	.9989	.0012	.0003	.9990	.0010
25	.0003	.9992	.0009	.0003	.9993	.0008
26	.0002	.9994	.0006	.0002	.9995	.0006
27	.0002	.9996	.0004	.0001	.9996	.0004
28	.0001	.9997	.0003	.0001	.9997	.0003
29	.0001	.9998	.0002	.0001	.9998	.0002
30	.0001	.9999	.0001	.0001	.9999	.0001
31	.0001	1	0	.0001	1	0

C.C.A. 25 %
I.T.C. 7 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.1163	.1163	.8138	.2325	.2325	.6975
2	.2034	.3197	.6103	.1744	.4069	.5231
3	.1526	.4723	.4577	.1308	.5377	.3923
4	.1144	.5867	.3433	.0981	.6358	.2943
5	.0858	.6726	.2575	.0736	.7094	.2207
6	.0644	.7369	.1931	.0552	.7645	.1655
7	.0483	.7852	.1448	.0414	.8059	.1241
8	.0362	.8214	.1086	.0310	.8369	.0931
9	.0272	.8486	.0815	.0233	.8602	.0698
10	.0204	.8689	.0611	.0175	.8777	.0524
11	.0153	.8842	.0458	.0131	.8908	.0393
12	.0115	.8957	.0344	.0098	.9006	.0295
13	.0086	.9043	.0258	.0074	.9080	.0221
14	.0064	.9107	.0193	.0055	.9135	.0166
15	.0048	.9155	.0145	.0041	.9176	.0124
16	.0036	.9192	.0109	.0031	.9207	.0093
17	.0027	.9219	.0082	.0023	.9231	.0070
18	.0020	.9239	.0061	.0017	.9248	.0052
19	.0015	.9255	.0046	.0013	.9261	.0039
20	.0011	.9266	.0034	.0010	.9271	.0029
21	.0009	.9275	.0026	.0007	.9278	.0022
22	.0006	.9281	.0019	.0006	.9284	.0017
23	.0005	.9286	.0015	.0004	.9288	.0012
24	.0004	.9290	.0011	.0003	.9291	.0009
25	.0003	.9292	.0008	.0002	.9293	.0007
26	.0002	.9294	.0006	.0002	.9295	.0005
27	.0002	.9296	.0004	.0001	.9297	.0003
28	.0001	.9297	.0003	.0001	.9298	.0002
29	.0001	.9298	.0002	.0001	.9299	.0001
30	.0001	.9299	.0001	.0001	.93	0
31	.0001	.93	0			

C.C.A. 25 %
I.T.C. 10 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.1125	.1125	.7875	.225	.225	.675
2	.1969	.3094	.5906	.1688	.3938	.5063
3	.1477	.4571	.4430	.1266	.5204	.3797
4	.1107	.5678	.3322	.0949	.6153	.2848
5	.0831	.6509	.2492	.0712	.6865	.2136
6	.0623	.7132	.1869	.0534	.7399	.1602
7	.0467	.7599	.1402	.0400	.7799	.1201
8	.0350	.7949	.1051	.0300	.8099	.0901
9	.0263	.8212	.0788	.0225	.8325	.0676
10	.0197	.8409	.0591	.0169	.8494	.0507
11	.0148	.8557	.0443	.0127	.8620	.0380
12	.0111	.8668	.0333	.0095	.8715	.0285
13	.0083	.8751	.0249	.0071	.8787	.0214
14	.0062	.8813	.0187	.0053	.8840	.0160
15	.0047	.8860	.0140	.0040	.8880	.0120
16	.0035	.8895	.0105	.0030	.8910	.0090
17	.0026	.8922	.0079	.0023	.8933	.0068
18	.0020	.8941	.0059	.0017	.8950	.0051
19	.0015	.8956	.0044	.0013	.8962	.0038
20	.0011	.8967	.0033	.0010	.8972	.0029
21	.0008	.8976	.0025	.0007	.8979	.0021
22	.0006	.8982	.0019	.0005	.8984	.0016
23	.0005	.8986	.0014	.0004	.8988	.0012
24	.0004	.8990	.0011	.0003	.8991	.0009
25	.0003	.8993	.0008	.0002	.8994	.0007
26	.0002	.8995	.0006	.0002	.8995	.0005
27	.0001	.8996	.0004	.0001	.8997	.0003
28	.0001	.8997	.0003	.0001	.8998	.0002
29	.0001	.8998	.0002	.0001	.8999	.0001
30	.0001	.8999	.0001	.0001	.9	0
31	.0001	.9	0			

C.C.A. 30 %
I.T.C. 0 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.15	.15	.85	.3	.3	.7
2	.255	.4050	.595	.21	.5100	.49
3	.1785	.5835	.4165	.147	.6570	.343
4	.1250	.7085	.2916	.1029	.7599	.2401
5	.0875	.7960	.2041	.0720	.8320	.1681
6	.0612	.8572	.1429	.0504	.8824	.1176
7	.0429	.9000	.1000	.0353	.9177	.0824
8	.0300	.9300	.0700	.0247	.9424	.0576
9	.0210	.9510	.0490	.0173	.9597	.0404
10	.0147	.9657	.0343	.0121	.9718	.0282
11	.0103	.9760	.0240	.0085	.9803	.0198
12	.0072	.9832	.0168	.0059	.9862	.0138
13	.0050	.9883	.0118	.0042	.9904	.0097
14	.0035	.9918	.0082	.0029	.9933	.0068
15	.0025	.9943	.0058	.0020	.9953	.0047
16	.0017	.9960	.0040	.0014	.9967	.0033
17	.0012	.9972	.0028	.0010	.9977	.0023
18	.0008	.9981	.0020	.0007	.9984	.0016
19	.0006	.9987	.0014	.0005	.9989	.0011
20	.0004	.9991	.0010	.0003	.9993	.0008
21	.0003	.9994	.0006	.0002	.9995	.0005
22	.0002	.9996	.0004	.0002	.9997	.0003
23	.0001	.9997	.0003	.0001	.9998	.0002
24	.0001	.9998	.0002	.0001	.9999	.0001
25	.0001	.9999	.0001	.0001	1	0
26	.0001	1	0			

C.C.A. 30 %
I.T.C. 7 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.1395	.1395	.7905	.279	.279	.651
2	.2372	.3767	.5534	.1953	.4743	.4557
3	.1660	.5427	.3873	.1367	.6111	.3190
4	.1162	.6589	.2711	.0957	.7068	.2233
5	.0813	.7402	.1898	.0670	.7737	.1563
6	.0569	.7972	.1329	.0469	.8206	.1094
7	.0399	.8370	.0930	.0328	.8535	.0766
8	.0279	.8649	.0651	.0230	.8764	.0536
9	.0195	.8845	.0456	.0161	.8925	.0375
10	.0137	.8981	.0319	.0113	.9038	.0263
11	.0096	.9077	.0223	.0079	.9117	.0184
12	.0067	.9144	.0156	.0055	.9172	.0129
13	.0047	.9191	.0109	.0039	.9210	.0090
14	.0033	.9224	.0077	.0027	.9237	.0063
15	.0023	.9247	.0054	.0019	.9256	.0044
16	.0016	.9263	.0038	.0013	.9270	.0031
17	.0011	.9274	.0026	.0009	.9279	.0022
18	.0008	.9282	.0018	.0006	.9285	.0015
19	.0006	.9288	.0013	.0005	.9290	.0011
20	.0004	.9291	.0009	.0003	.9293	.0007
21	.0003	.9294	.0006	.0002	.9295	.0005
22	.0002	.9296	.0004	.0002	.9297	.0003
23	.0001	.9297	.0003	.0001	.9298	.0002
24	.0001	.9298	.0002	.0001	.9299	.0001
25	.0001	.9299	.0001	.0001	.93	0
26	.0001	.93	0			

C.C.A. 30 %
I.T.C. 10 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.135	.135	.765	.27	.27	.63
2	.2295	.3645	.5355	.189	.4590	.441
3	.1607	.5252	.3749	.1323	.5913	.3087
4	.1125	.6377	.2624	.0926	.6840	.2161
5	.0787	.7164	.1837	.0648	.7488	.1513
6	.0551	.7715	.1286	.0454	.7942	.1059
7	.0386	.8100	.0900	.0318	.8259	.0741
8	.0270	.8370	.0630	.0222	.8482	.0519
9	.0189	.8559	.0441	.0156	.8637	.0363
10	.0132	.8692	.0309	.0109	.8746	.0254
11	.0093	.8784	.0216	.0076	.8823	.0178
12	.0065	.8849	.0151	.0053	.8876	.0125
13	.0045	.8895	.0106	.0037	.8913	.0087
14	.0032	.8926	.0074	.0026	.8939	.0061
15	.0022	.8949	.0052	.0018	.8958	.0043
16	.0016	.8964	.0036	.0013	.8971	.0030
17	.0011	.8975	.0025	.0009	.8980	.0021
18	.0008	.8983	.0018	.0006	.8986	.0015
19	.0005	.8988	.0012	.0004	.8990	.0010
20	.0004	.8992	.0009	.0003	.8993	.0007
21	.0003	.8994	.0006	.0002	.8995	.0005
22	.0002	.8996	.0004	.0002	.8997	.0003
23	.0001	.8997	.0003	.0001	.8998	.0002
24	.0001	.8998	.0002	.0001	.8999	.0001
25	.0001	.8999	.0001	.0001	.9	0
26	.0001	.9	0			

C.C.A. 50 %
I.T.C. 0 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.25	.25	.75	.5	.5	.5
2	.375	.6250	.375	.25	.7500	.25
3	.1875	.8125	.1875	.125	.8750	.125
4	.0938	.9063	.0938	.0625	.9375	.0625
5	.0469	.9532	.0469	.0313	.9688	.0313
6	.0234	.9766	.0234	.0156	.9844	.0156
7	.0117	.9883	.0117	.0078	.9922	.0078
8	.0059	.9942	.0059	.0039	.9961	.0039
9	.0029	.9971	.0029	.0020	.9981	.0020
10	.0015	.9986	.0015	.0010	.9991	.0010
11	.0007	.9993	.0007	.0005	.9996	.0004
12	.0004	.9997	.0003	.0002	.9998	.0002
13	.0002	.9999	.0001	.0001	.9999	.0001
14	.0001	1	0	.0001	1	0

C.C.A. 50 %
I.T.C. 7 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.2325	.2325	.6975	.465	.465	.465
2	.3488	.5813	.3488	.2325	.6975	.2325
3	.1744	.7557	.1744	.1163	.8138	.1163
4	.0872	.8429	.0872	.0581	.8719	.0581
5	.0436	.8865	.0436	.0291	.9010	.0291
6	.0218	.9083	.0218	.0145	.9155	.0145
7	.0109	.9192	.0109	.0073	.9228	.0073
8	.0054	.9246	.0054	.0036	.9264	.0036
9	.0027	.9273	.0027	.0018	.9282	.0018
10	.0014	.9287	.0014	.0009	.9291	.0009
11	.0007	.9294	.0006	.0005	.9296	.0004
12	.0003	.9297	.0003	.0002	.9298	.0002
13	.0002	.9299	.0001	.0001	.9299	.0001
14	.0001	.93	0	.0001	.93	0

C.C.A. 50 %
I.T.C. 10 %

NEW RATE AFTER NOV.12,1981

OLD RATE BEFORE NOV.12,1981

YEAR	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE	ANNUAL C.C.A.	ACCUM. C.C.A.	BOOK- VALUE
1	.225	.225	.675	.45	.45	.45
2	.3375	.5625	.3375	.225	.6750	.225
3	.1688	.7313	.1688	.1125	.7875	.1125
4	.0844	.8157	.0844	.0563	.8438	.0563
5	.0422	.8579	.0422	.0281	.8719	.0281
6	.0211	.8790	.0211	.0141	.8860	.0141
7	.0105	.8895	.0105	.0070	.8930	.0070
8	.0053	.8948	.0053	.0035	.8965	.0035
9	.0026	.8974	.0026	.0018	.8983	.0018
10	.0013	.8987	.0013	.0009	.8992	.0009
11	.0007	.8994	.0006	.0004	.8996	.0004
12	.0003	.8997	.0003	.0002	.8998	.0002
13	.0002	.8999	.0001	.0001	.8999	.0001
14	.0001	.9	0	.0001	.9	0

ITEMS UNDER CLASSES FOR CAPITAL COST ALLOWANCE

Class 6 - 10%

Breakwaters - Wood
 Buildings & Components Parts -
 Wood, Galvanized or Portable
 Dugouts, Dike and Lagoons
 Electric Light Plants and Batteries
 (Not Exceeding 15 kw)
 Fences - All Types

Grain Storage Buildings - Wood
 Galvanized Steel
 Greenhouses
 Irrigation Ponds
 Water Towers
 Wharves

Class 8 - 20%

Bee Equipment
 Binders
 Brooders
 Casing, Cribwork for Waterwells
 Cleaners - Grain or Seed
 Combines - Drawn
 Coolers - Milk
 Corn Binders
 Cream Separators
 Cultivators
 Cutting Boxes
 Discs
 Diggers - All Types
 Drills - All Types
 Electric Motors
 Elevators
 Engines - Stationary
 Forage Harvesters - Drawn
 Graders - Fruit or Vegetable
 Grain Drying Equipment
 Grain Loaders
 Grain Separators
 Grinders
 Harrows
 Hay Balers, Hay Bins and
 Stookers - Drawn
 Hay Loaders
 Hydraulic & Power Take-Off Attachment

Incubators
 Irrigation Equipment - Overload
 Manure Spreaders
 Milking Machines
 Mixers
 Mowers
 Office Equipment
 Planters - All Types
 Ploughs
 Pumps
 Radar or Radio Equipment -
 (acquired after May 25, 1976)
 Rakes
 Rollers
 Silo Fillers
 Sprayers
 Stable Cleaners
 Stalk Cutters
 Swathers - Drawn
 Tiler Drainage -
 (acquired prior to 1965)
 Tillers - All Types
 Threshers
 Tools - \$200 & over
 Weirs (Fish)
 Welding Equipment
 Well Equipment
 Windchargers

Class 9 - 25%

Aircraft acquired after May 25, 1976

Class 10 - 30%

Automobiles
 Chain Saws
 Combines - Self-Propelled
 Forage Harvestors - Self-Propelled
 Hay Balers, Hay Bines and
 Stookers - Self-Propelled
 Outboard Motors

Sleighs
 Swathers - Self-Propelled
 Tractors
 Trailers
 Trucks
 Wagons

Class 17 - 8%

Surface Areas (paved or concrete)

Class 27 - 50%

Pollution Control Equipment such as:

- Slotted Floors
- Manure Holding Tanks
- Pits and Lagoons
- Pads (concrete and asphalt)
- Agitation and Pumping Equipment
- Liquid Spreaders

(Approval must be received from the ACCA program director before this class is allowed. See Agdex 837-12 Fast Tax Write-Offs For Farmers).

Class 34 - 50%

Heat Recovery Equipment
 Active Solar Heating Equipment
 Equipment Used to Generate Heat by Combustion of Fuel Other Than Oil
 (Approval must be received by the director of this program before this class is allowed. See Agdex 837-12 Fast Tax Write-Offs For Farmers).

The program is scheduled to terminate on December 31, 1984.

N.L.C. - B.N.C.



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